



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: RANDOM LAKE MUNICIPAL WATER UTILITY

Principal Office: 96 RUSSELL DRIVE  
P.O. BOX 344  
RANDOM LAKE, WI 53075

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** RANDOM LAKE MUNICIPAL WATER UTILITY**Utility Address:** 96 RUSSELL DRIVE

P.O. BOX 344

RANDOM LAKE, WI 53075

**When was utility organized?** 1/1/1936**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS JUDITH SCHLUECHTERMANN**Title:** VILLAGE CLERK-TREASURER**Office Address:**

96 RUSSELL DRIVE

RANDOM LAKE, WI 53075

**Telephone:** (920) 994 - 4852**Fax Number:** (920) 994 - 2390**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR GREG PETERSON CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** SIMONSMEIER, WEBER & CORSON

2203 S MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53082-1002

**Telephone:** (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** greg@webercorson.com

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DAN KLOTZIN**Title:** UTILITY MANAGER/SUPT.**Office Address:**

96 RUSSELL DRIVE

P.O. BOX 344

RANDOM LAKE, WI 53075

**Telephone:** (920) 994 - 4852**Fax Number:** (920) 994 - 2390**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MR LOWELL BERRINGTON

MRS DIANE CZISNY

MR ROBERT FEDERSPIEL

MR GARY LENNINGER

MR FRANCIS MAHAN

MR ROBERT MC DERMOTT

MRS JUDITH SCHLUECHTERMANN

MR JOSEPH SCHNEIDER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	147,437	147,346	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	108,531	102,976	2
Depreciation Expense (403)	23,940	20,168	3
Amortization Expense (404)	0		4
Taxes (408)	29,412	28,885	5
<b>Total Operating Expenses</b>	<b>161,883</b>	<b>152,029</b>	
<b>Net Operating Income</b>	<b>(14,446)</b>	<b>(4,683)</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>(14,446)</b>	<b>(4,683)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	1,380	3,114	9
Miscellaneous Nonoperating Income (421)	0		10
<b>Total Other Income</b>	<b>1,380</b>	<b>3,114</b>	
<b>Total Income</b>	<b>(13,066)</b>	<b>(1,569)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(13,066)</b>	<b>(1,569)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	7,783	8,825	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>7,783</b>	<b>8,825</b>	
<b>Net Income</b>	<b>(20,849)</b>	<b>(10,394)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	356,125	339,955	19
Balance Transferred from Income (433)	(20,849)	(10,394)	20
Miscellaneous Credits to Surplus (434)	26,564	26,564	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>361,840</b>	<b>356,125</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Now checking account interest	1,380	4
<b>Total (Acct. 419):</b>	1,380	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
Tax Equivalent - 1997	26,564	8
<b>Total (Acct. 434):</b>	26,564	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	147,437	0	0	0	<b>147,437</b>	<b>1</b>
Less: interdepartmental sales	0		0		<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>147,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>147,437</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,284,674	1,267,969	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	341,226	316,549	<b>2</b>
<b>Net Utility Plant</b>	<b>943,448</b>	<b>951,420</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	0		<b>6</b>
Special Funds (125)	0		<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	61,051	114,900	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	24,890	27,641	<b>11</b>
Other Accounts Receivable (143)	0		<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	7,724	9,010	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>93,665</b>	<b>151,551</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	49,877	55,565	<b>20</b>
<b>Total Deferred Debits</b>	<b>49,877</b>	<b>55,565</b>	
<b>Total Assets and Other Debits</b>	<b>1,086,990</b>	<b>1,158,536</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	130,170	130,170	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	361,840	356,125	<b>23</b>
<b>Total Proprietary Capital</b>	<b>492,010</b>	<b>486,295</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)			<b>24</b>
Advances from Municipality (223)	136,000	156,834	<b>25</b>
Other long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>136,000</b>	<b>156,834</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	2,293		<b>28</b>
Payables to Municipality (233)	4,904	63,313	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	2,237	2,548	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>9,434</b>	<b>65,861</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	449,546	449,546	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,086,990</b>	<b>1,158,536</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,284,674	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,284,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	341,226	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>341,226</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>943,448</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	316,549				<b>316,549</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	23,940				<b>23,940</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,518				<b>1,518</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>25,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,458</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	781				<b>781</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>781</b>	<b>19</b>
<b>Balance End of Year</b>	<b>341,226</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>341,226</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
<b>Other (specify):</b>				0	2
<b>Total Nonutility Property (121)</b>	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	0	0	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>	



**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	130,170	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>130,170</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Refunding Bonds - Water's share	03/15/1993	03/15/2003	5.00%	136,000	1
<b>Total for Account 223</b>				<b>136,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	29,412	2
Charged electric department expense		3
Charged sewer department expense	615	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>30,027</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	26,564	6
Social Security taxes	3,290	7
PSC Remainder Assessment	173	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>30,027</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

<b>Description of Issue (a)</b>	<b>Interest Accrued Balance First of Year (b)</b>	<b>Interest Accrued During Year (c)</b>	<b>Interest Paid During Year (d)</b>	<b>Interest Accrued Balance End of Year (e)</b>	
<b>Bonds (221)</b>					
NONE				0	1
<b>Subtotal</b>	0	0	0	0	
<b>Advances from Municipality (223)</b>					
Refunding Bonds - Water's Share	2,548	7,783	8,094	2,237	2
<b>Subtotal</b>	2,548	7,783	8,094	2,237	
<b>Other long-Term Debt (224)</b>					
NONE				0	3
<b>Subtotal</b>	0	0	0	0	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	0	0	0	0	
<b>Total</b>	<b>2,548</b>	<b>7,783</b>	<b>8,094</b>	<b>2,237</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	449,546					<b>449,546</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>449,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>449,546</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	0	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	0	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	0	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	0	
<b>Customer Accounts Receivable (142):</b>		
Water	24,890	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	24,890	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	0	
<b>Receivables from Municipality (145):</b>		
Delinquent utility bills put on tax roll (Village)	1,952	12
Joint operating costs for 1997 (Sewer)	5,772	13
<b>Total (Acct. 145):</b>	7,724	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	0	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
Painted Water Tower	41,674	16



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
Engineering fees for 1998 Water Main Extension Project	8,203	17
<b>Total (Acct. 183):</b>	<b>49,877</b>	
<b>Payables to Municipality (233):</b>		
Insurance (Village)	4,904	18
<b>Total (Acct. 233):</b>	<b>4,904</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,276,321	0	0	0	<b>1,276,321</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	328,887	0	0	0	<b>328,887</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	449,546	0	0	0	<b>449,546</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>497,888</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>497,888</b>	
Net Operating Income	(14,446)	0	0	0	<b>(14,446)</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-2.90%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-2.90%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	130,170	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	358,982	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>489,152</b>	
<b>Net Income</b>		
Net Income	(20,849)	5
<b>Percent Return on Proprietary Capital</b>	<b>-4.26%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

A water rate increase will be filed with the PSC in April 1998.

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-05)

Account #131 and #233 - Paid over all prior years sewer collections to sewer department in the amount of \$59,155.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Pages ii, F-3, F-6, FD-8, F-11, F-13, F-20, F-22, W-3, W-11, W-13 and W-18 schedule status changed to completed on 10/7/98 by PJL.

October 12, 1998

Ms. Judith Schluechtermann, Clerk  
Random Lake Municipal Water Utility  
P.O. Box 344  
Random Lake, WI 53075-0344

1997 Analytical Review DWCCA-4930-PJL

Dear Ms. Schluechtermann:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review we noted that the \$2,700.00 reported in Account 311, Structures and Improvements, in the 1996 and 1997 annual reports was reported in Account 310, Land and Land Rights prior to 1996. Please explain which reports are correct and use column (f) to adjust your 1998 report if you need to move the balance back to Account 310.
2. During our review, we noted that the Status for several schedules on the Schedule Listing in the electronic annual report was not changed from "not started" and/or "in progress" to "complete." It is important to change the status for all schedules, whether the schedule is left blank or not or is entirely derived from other schedules. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules should have had data or if any "in progress" schedules were not complete. If any schedules were not complete or should not have been blank, please provide that data.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	145,666	1
<b>Total Sales of Water</b>	<b>145,666</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	353	2
Other Water Revenues (474)	1,418	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,771</b>	
<b>Total Operating Revenues</b>	<b>147,437</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	78,837	5
General Operating Expenses (680-690)	29,694	6
<b>Total Operation and Maintenance Expenses</b>	<b>108,531</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	23,940	7
Amortization Expense (404)		8
Taxes (408)	29,412	9
<b>Total Other Operating Expenses</b>	<b>53,352</b>	
<b>Total Operating Expenses</b>	<b>161,883</b>	
<b>NET OPERATING INCOME</b>	<b>(14,446)</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	4	25	89	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>4</b>	<b>25</b>	<b>89</b>	
Metered Sales to General Customers (461)				
Residential	511	28,877	42,468	4
Commercial	60	7,114	9,270	5
Industrial	17	75,433	36,401	6
<b>Total Metered Sales to General Customers (461)</b>	<b>588</b>	<b>111,424</b>	<b>88,139</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		52,560	8
Other Sales to Public Authorities (464)	8	5,878	4,878	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>601</b>	<b>117,327</b>	<b>145,666</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	52,560	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>52,560</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	353	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>353</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,382	7
<b>Other (specify):</b>		
Water turn on fees	36	8
<b>Total Other Water Revenues (474)</b>	<b>1,418</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	29,624	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	22,759	3
Chemicals (630)		4
Supplies and Expenses (640)	5,267	5
Repairs of Water Plant (650)	19,909	6
Transportation Expenses (660)	1,278	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>78,837</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	11,645	8
Office Supplies and Expenses (681)	774	9
Outside Services Employed (682)	1,638	10
Insurance Expense (684)	4,350	11
Employees Pensions and Benefits (686)	10,776	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	511	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>29,694</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>108,531</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		26,564	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		482	2
<b>Net property tax equivalent</b>		<b>26,082</b>	
Social Security		3,157	3
PSC Remainder Assessment		173	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>29,412</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.264738				3
County tax rate	mills		7.502629				4
Local tax rate	mills		9.932954				5
School tax rate	mills		13.116066				6
Voc. school tax rate	mills		2.097845				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>32.914232</b>				10
Less: state credit	mills		2.379163				11
<b>Net tax rate</b>	mills		<b>30.535069</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.932954</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.213911</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>25.146865</b>				17
<b>Total Tax Rate</b>	mills		<b>32.914232</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.764012</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.535069</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.329156</b>				21
Utility Plant, Jan. 1	\$	<b>1,267,969</b>	1,267,969				22
Materials & Supplies	\$	<b>0</b>					23
<b>Subtotal</b>	\$	<b>1,267,969</b>	<b>1,267,969</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>1,267,969</b>	<b>1,267,969</b>				26
Assessment Ratio	dec.		0.754000				27
<b>Assessed Value</b>	\$	<b>956,049</b>	<b>956,049</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.329156</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>22,304</b>	<b>22,304</b>				30
Tax Equivalent per 1994 PSC Report	\$	26,564					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>26,564</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)	2,700		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	13,826		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>16,526</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	49,557		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	36,371	15,926	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,135		20
<b>Total Pumping Plant</b>	<b>87,063</b>	<b>15,926</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	32,766		23
<b>Total Water Treatment Plant</b>	<b>32,766</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	750		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			2,700	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			13,826	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>16,526</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			49,557	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			52,297	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,135	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>102,989</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			32,766	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>32,766</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			750	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	340,204		26
Transmission and Distribution Mains (343)	583,256		27
Fire Mains (344)			28
Services (345)	62,221		29
Meters (346)	54,808	1,559	30
Hydrants (348)	55,602		31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>1,096,841</b>	<b>1,559</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	628		35
Computer Equipment (372.1)	2,869		36
Transportation Equipment (373)	19,757		37
Other General Equipment (379)	11,519		38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>34,773</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,267,969</b>	<b>17,485</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>1,267,969</b>	<b>17,485</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			340,204	26
Transmission and Distribution Mains (343)			583,256	27
Fire Mains (344)			0	28
Services (345)			62,221	29
Meters (346)	780		55,587	30
Hydrants (348)			55,602	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>780</b>	<b>0</b>	<b>1,097,620</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			628	35
Computer Equipment (372.1)			2,869	36
Transportation Equipment (373)			19,757	37
Other General Equipment (379)			11,519	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>34,773</b>	
<b>Total utility plant in service directly assignable</b>	<b>780</b>	<b>0</b>	<b>1,284,674</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>780</b>	<b>0</b>	<b>1,284,674</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			14,160	14,160	1
February			14,692	14,692	2
March			9,878	9,878	3
April			10,425	10,425	4
May			10,466	10,466	5
June			11,883	11,883	6
July			15,379	15,379	7
August			15,167	15,167	8
September			17,847	17,847	9
October			12,327	12,327	10
November			7,486	7,486	11
December			7,411	7,411	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>147,121</b>	<b>147,121</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,057	13
Less: Other utility use				2,214	14
Other utility use explanation:					15
Water main breaks, water tower maintenance, and hydrant flushing.					
Water pumped into distribution system				142,850	16
Less: Water sold				117,327	17
Losses and unaccounted for				25,523	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				785,000	21
Date of maximum: 9/17/1997					22
Cause of maximum:					23
Normal running with canning/bottling companies in height of season.					
Minimum gallons pumped by all methods in any one day during reporting year				83,000	24
Date of minimum: 12/24/1997					25
Total KWH used for pumping for the year				340,942	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
NORTH STREET WELL	#1	534	12	792,000	Yes	<b>1</b>
BUTLER STREET WELL	#2	550	21	720,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2		<b>1</b>
Location	NORTH STREET	BUTLER STREET		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LAYNE	LAYNE		<b>5</b>
Year Installed	1995	1997		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	550	500		<b>8</b>
Pump Motor or Standby Engine Mfr	CRONE-DENNING	U S ELECTRIC		<b>9</b> <b>10</b>
Year Installed	1983	1954		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	50	60		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b> <b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1986		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	145		10
Total capacity in gallons	300,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	OTHER		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	1.6920		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	28,278				28,278
P	D	6.000	143				143
M	D	8.000	6,317				6,317
P	D	8.000	265				265
M	D	10.000	260				260
M	D	12.000	13,081				13,081
P	D	12.000	4,213				4,213
<b>Total Within Municipality</b>			<b>52,557</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,557</b>
<b>Total Utility</b>			<b>52,557</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,557</b>



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	592				592	39	1
M	1.500	2				2		2
M	2.000	9				9	4	3
M	3.000	1				1		4
M	4.000	2				2		5
<b>Total Utility</b>		<b>606</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>606</b>	<b>43</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1				1		1
0.750	580		9		571	13	2
1.000	16		2		14		3
2.000	9				9		4
3.000	1				1		5
4.000	6	1	2		5		6
<b>Total:</b>	<b>613</b>	<b>1</b>	<b>13</b>	<b>0</b>	<b>601</b>	<b>13</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1						1	1
0.750	515	35	7	3		11	571	2
1.000	6	2	4	1		1	14	3
2.000		2	2	2		3	9	4
3.000						1	1	5
4.000			3	1		1	5	6
<b>Total:</b>	<b>522</b>	<b>39</b>	<b>16</b>	<b>7</b>	<b>0</b>	<b>17</b>	<b>601</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	95				95	2
<b>Total Fire Hydrants</b>	<b>95</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	95
Number of distribution system valves end of year:	124
Number of distribution valves operated during year:	124

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account #680 - Administrative and general salaries increased due to hiring a deputy clerk late in 1996. 1997 includes a full year of her portion of wages charged to the water department.

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### Water Utility Plant in Service (Page W-08)

Account #325 - Electric Pumping Equipment  
During March 1997 we updated the pumping equipment for Well #2. We replaced bowl assembly and column assembly for \$15,926.

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